

[Company Letterhead]

[Date]

[Recipient Name]

[Recipient Title]

[Recipient Company Name]

[Recipient Address]

Re: Comfort Letter regarding Material Adverse Change ("MAC") Declaration

Dear [Recipient Name],

This letter is provided in connection with the [Name of Agreement, e.g., Loan Agreement/Purchase Agreement] dated [Date] (the "Agreement") by and between [Party A] and [Party B].

We, [Issuing Entity], hereby confirm that as of the date of this letter, to the best of our knowledge and based on the financial information currently available to us, there has been no event, change, or condition that constitutes a Material Adverse Change in the business, operations, financial condition, or assets of the Company.

Specifically, we confirm that:

- There has been no significant decrease in consolidated net assets compared to the most recent audited financial statements dated [Date].
- There are no pending legal proceedings or regulatory actions that are expected to have a material impact on the Company's ability to perform its obligations under the Agreement.
- The Company remains in compliance with all financial covenants stipulated in the Agreement.

This letter is for your information only and is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our prior written consent. This letter does not constitute a legal guarantee, but rather a statement of current standing based on internal review.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title]

[Company Name]